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AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

TO: Chief Fiscal Officers

FROM: Magdalene D. Haggerty, CPA
Accounting Services Director

DATE: August 9, 2002

SUBJECT: Requests for Extensions of *Uniform Expenditure Reporting System* Report Filing Deadline

Counties, cities, towns, and community college districts must file the reports required by the *Uniform Expenditure Reporting System* with the Auditor General within 4 months after the close of each fiscal year. Upon written request, Arizona Revised Statutes §41-1279.07 allows the Auditor General to grant an extension of up to 120 days to file those reports. Therefore, if extenuating circumstances exist that prevent the submission of the reports within the required time period, entities may submit a written request to the Auditor General for an extension of the 4-month filing deadline.

Previously, our Office has responded to extension requests by issuing a letter approving or disapproving a request. For extension requests received on or after July 1, 2002, our Office will no longer issue a letter if an extension is approved. However, when applicable, our Office will still issue a letter when an extension is disapproved. The reports for which extensions are approved will be due not later than February 28 following the close of the fiscal year.

Please note that the statute only permits our Office to extend the 4-month deadline by up to 120 days and does not provide for extensions beyond that date.

If you have any questions, please call Michael Stelpstra, Accounting Services Manager, or me at (602) 553-0333.

MDH/ms